

Article - Tax - General

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§13–1003.

(a) A person who is required to file an admissions and amusement tax return and who willfully makes a false statement or misleading omission on the return required under Title 4 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(b) A person who is required to file a boxing and wrestling tax return and who willfully makes a false statement or misleading omission on the return required under Title 6 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500 or imprisonment not exceeding 6 months or both.

(c) A person, including an officer of a corporation, who is required to file a sales and use tax return and who willfully makes a false statement or misleading omission on the return required under Title 11 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

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